



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-131186-17]

RIN 1545-BO05

Proposed Removal of Temporary Regulations on a Partner's Share of a Partnership Liability for Disguised Sale Purposes; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations concerning how partnership liabilities are allocated for disguised sale purposes.

DATES: The public hearing, originally scheduled for August 21, 2018 at 10:00 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Regina Johnson of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 317- 6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Tuesday, June 19, 2018 (83 FR 28397) announced that a public hearing was scheduled for August 21, 2018 at 10:00 a.m. in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC. The subject of the public hearing is under section 707 of the Internal Revenue Code.

The public comment period for these regulations expired on July 19, 2018. The notice of proposed rulemaking and notice of hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be discussed. The outline of topics to be discussed was due by August 3, 2018. As of August 3, 2018, no one has requested to speak. Therefore, the public hearing scheduled for August 21, 2018 at 10:00 a.m. is cancelled.

Martin V. Franks
Branch Chief
Publications and Regulations Branch
Legal Processing Division
Associate Chief Counsel
(Procedure and Administration)

[FR Doc. 2018-17792 Filed: 8/16/2018 8:45 am; Publication Date: 8/17/2018]